

Internal Revenue bulletin

Bulletin No. 1999-18
May 3, 1999

HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

INCOME TAX

Rev. Rul. 99-21, page 3.

Federal rates; adjusted federal rates; adjusted federal long-term rate, and the long-term exempt rate. For purposes of sections 1274, 1288, 382, and other sections of the Code, tables set forth the rates for May 1999.

EXEMPT ORGANIZATIONS

Announcement 99-49, page 7.

A list is given of organizations now classified as private foundations.

ESTATE TAX

Rev. Rul. 99-20, page 5.

Special use value; farms; interest rates. The 1999 interest rates to be used in computing the special use value of farm real property for which an election is made under section 2032A of the Code are listed for estates of decedents.

Finding Lists begin on page 11.

Index for January through April begins on page 13.



Department of the Treasury
Internal Revenue Service

Mission of the Service

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities

and by applying the tax law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are consolidated semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and proce-

dures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The first Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the first Bulletin of the succeeding semiannual period, respectively.

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Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

Section 42.—Low-Income Housing Credit

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 1999. See Rev. Rul. 99-21, page 3.

Section 280G.—Golden Parachute Payments

Federal short-term, mid-term, and long-term rates are set forth for the month of May 1999. See Rev. Rul. 99-21, page 3.

Section 382.—Limitation on Net Operating Loss Carryforwards and Certain Built-In Losses Following Ownership Change

The adjusted applicable federal long-term rate is set forth for the month of May 1999. See Rev. Rul. 99-21, page 3.

Section 412.—Minimum Funding Standards

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 1999. See Rev. Rul. 99-21, page 3.

Section 467.—Certain Payments for the Use of Property or Services

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 1999. See Rev. Rul. 99-21, page 3.

Section 468.—Special Rules for Mining and Solid Waste Reclamation and Closing Costs

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 1999. See Rev. Rul. 99-21, page 3.

Section 482.—Allocation of Income and Deductions Among Taxpayers

Federal short-term, mid-term, and long-term rates are set forth for the month of May 1999. See Rev. Rul. 99-21, page 3.

Section 483.—Interest on Certain Deferred Payments

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 1999. See Rev. Rul. 99-21, page 3.

Section 642.—Special Rules for Credits and Deductions

Federal short-term, mid-term, and long-term rates are set forth for the month of May 1999. See Rev. Rul. 99-21, page 3.

Section 807.—Rules for Certain Reserves

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 1999. See Rev. Rul. 99-21, page 3.

Section 846.—Discounted Unpaid Losses Defined

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 1999. See Rev. Rul. 99-21, page 3.

Section 1274.—Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property

(Also sections 42, 280G, 382, 412, 467, 468, 482, 483, 642, 807, 846, 1288, 7520, 7872.)

Federal rates; adjusted federal rates; adjusted federal long-term rate, and the long-term exempt rate. For purposes of sections 1274, 1288, 382, and other sections of the Code, tables set forth the rates for May 1999.

Rev. Rul. 99-21

This revenue ruling provides various prescribed rates for federal income tax purposes for May 1999 (the current month.) Table 1 contains the short-term, mid-term, and long-term applicable federal rates (AFR) for the current month for purposes of section 1274(d) of the Internal Revenue Code. Table 2 contains the short-term, mid-term, and long-term adjusted applicable federal rates (adjusted AFR) for the current month for purposes of section 1288(b). Table 3 sets forth the adjusted federal long-term rate and the long-term tax-exempt rate described in section 382(f). Table 4 contains the appropriate percentages for determining the low-income housing credit described in section 42(b)(2) for buildings placed in service during the current month. Finally, Table 5 contains the federal rate for determining the present value of an annuity, an interest for life or for a term of years, or a remainder or a reversionary interest for purposes of section 7520.

REV. RUL. 99-21 TABLE 1
Applicable Federal Rates (AFR) for May 1999

	<i>Period for Compounding</i>			
	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
<i>Short-Term</i>				
AFR	4.90%	4.84%	4.81%	4.79%
110% AFR	5.39%	5.32%	5.29%	5.26%
120% AFR	5.89%	5.81%	5.77%	5.74%
130% AFR	6.39%	6.29%	6.24%	6.21%
<i>Mid-Term</i>				
AFR	5.22%	5.15%	5.12%	5.10%
110% AFR	5.75%	5.67%	5.63%	5.60%
120% AFR	6.28%	6.18%	6.13%	6.10%
130% AFR	6.81%	6.70%	6.64%	6.61%
150% AFR	7.88%	7.73%	7.66%	7.61%
175% AFR	9.21%	9.01%	8.91%	8.85%
<i>Long-Term</i>				
AFR	5.66%	5.58%	5.54%	5.52%
110% AFR	6.23%	6.14%	6.09%	6.06%
120% AFR	6.81%	6.70%	6.64%	6.61%
130% AFR	7.38%	7.25%	7.19%	7.14%

REV. RUL. 99-21 TABLE 2
Adjusted AFR for May 1999

	<i>Period for Compounding</i>			
	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
<i>Short-term</i>				
adjusted AFR	3.30%	3.27%	3.26%	3.25%
<i>Mid-term</i>				
adjusted AFR	3.96%	3.92%	3.90%	3.89%
<i>Long-term</i>				
adjusted AFR	4.82%	4.76%	4.73%	4.71%

REV. RUL. 99-21 TABLE 3
Rates Under Section 382 for May 1999

Adjusted federal long-term rate for the current month	4.82%
Long-term tax-exempt rate for ownership changes during the current month (the highest of the adjusted federal long-term rates for the current month and the prior two months.)	4.82%

REV. RUL. 99-21 TABLE 4

Appropriate Percentages Under Section 42(b)(2) for May 1999

Appropriate percentage for the 70% present value low-income housing credit	8.27%
Appropriate percentage for the 30% present value low-income housing credit	3.54%

REV. RUL. 99-21 TABLE 5

Rate Under Section 7520 for May 1999

Applicable federal rate for determining the present value of an annuity, an interest for life or a term of years, or a remainder or reversionary interest	6.2%
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Section 1288.—Treatment of Original Issue Discount on Tax-Exempt Obligations

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 1999. See Rev. Rul. 99-21, page 3.

Section 2032A.—Valuation of Certain Farm, Etc., Real Property

26 CFR 20.2032A-4: Method of valuing farm real property.

Special use value; farms; interest rates. The 1999 interest rates to be used in computing the special use value of farm real property for which an election is made under section 2032A of the Code are listed for estates of decedents.

Rev. Rul. 99-20

This revenue ruling contains a list of the average annual effective interest rates on new loans under the Farm Credit Bank system. This revenue ruling also contains a list of the states within each Farm Credit Bank District.

Under § 2032A(e)(7)(A)(ii) of the Internal Revenue Code, rates on new Farm Credit Bank loans are used in computing the special use value of real property used as a farm for which an election is made under § 2032A. The rates in this revenue ruling may be used by estates that value farmland under § 2032A as of a date in 1999.

Average annual effective interest rates, calculated in accordance with § 2032A(e)(7)(A) and § 20.2032A-4(e) of the Estate Tax Regulations, to be used under § 2032A(e)(7)(A)(ii), are set forth in the accompanying Table of Interest

Rates (Table 1). The states within each Farm Credit Bank District are set forth in the accompanying Table of Farm Credit Bank Districts (Table 2).

Rev. Rul. 81-170, 1981-1 C.B. 454, contains an illustrative computation of an average annual effective interest rate. The rates applicable for valuation in 1998 are in Rev. Rul. 98-22, 1998-19 I.R.B. 5. For rate information for years prior to 1998, see Rev. Rul. 97-13, 1997-1 C.B. 185, and other revenue rulings that are referenced therein.

DRAFTING INFORMATION

The principal author of this revenue ruling is of the Office of Assistant Chief Counsel (Passthroughs and Special Industries). For further information regarding this revenue ruling, contact on (202) 622-3090 (not a toll-free call).

REV. RUL. 99-20 TABLE 1

TABLE OF INTEREST RATES
(Year of Valuation 1999)

Farm Credit Bank District in Which Property Is Located	Interest Rate
Columbia	9.65
Omaha	8.07
Sacramento	8.25
St. Paul	8.21
Spokane	8.31
Springfield	8.78
Texas	8.11
Wichita	8.25

REV. RUL. 99-20 TABLE 2
TABLE OF FARM CREDIT BANK DISTRICTS

District	States
Columbia	Delaware, District of Columbia, Florida, Georgia, Maryland, North Carolina, Pennsylvania, South Carolina, Virginia, West Virginia.
Omaha	Iowa, Nebraska, South Dakota, Wyoming.
Sacramento	Arizona, California, Hawaii, Nevada, Utah.
St. Paul	Arkansas, Illinois, Indiana, Kentucky, Michigan, Minnesota, Missouri, North Dakota, Ohio, Tennessee, Wisconsin.
Spokane	Alaska, Idaho, Montana, Oregon, Washington.
Springfield	Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Vermont.
Texas	Alabama, Louisiana, Mississippi, Texas.
Wichita	Colorado, Kansas, New Mexico, Oklahoma.

**Section 7520.—Valuation
Tables**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 1999. See Rev. Rul. 99-21, page 3.

**Section 7872.—Treatment of
Loans With Below-Market
Interest Rates**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 1999. See Rev. Rul. 99-21, page 3.

Part IV. Items of General Interest

Foundations Status of Certain Organizations

Announcement 99-49

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

Former Public Charities. The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

Center for Technology Transfer Inc.,
Austin, TX
Council Oaks Vocational Enhancement
Services, Austin, TX
Future Leaders Learning Center
Incorporated, Houston, TX
Heartnotes, Inc., Walcott, IA
Institute for Community Based
Rehabilitation, Little Rock, AR
Lynn Vowell Ministries, Valley View, TX
Mandelbrot Foundation for Fractals Inc.,
Scarsdale, NY
Midwest Benefits Education Council,
Minneapolis, MN
Midwest Wheel Chair Tennis Assoc. Inc.,
Brookfield, IL
Mig Inc., Chicago, IL
Mighty Eighth Air Force Foundation Inc.,
Savannah, GA
Mike Pennington Memorial Scholarship
Fund Incorporated, Manassas, VA
Miles Washington Connor Family
Support Center of Sharon BAP C Inc.,
Baltimore, MD
Millennial Arts Incorporated, New York,
NY
Millworks Gallery Inc., Akron, OH
Milton EMT Association Inc., Milton, WI
Milwaukee Academy of Music and
Performing Arts, Inc., Milwaukee, WI
Mind Development Inc., Detroit, MI

Minds Inc., Miami, FL
Mineral County Search & Rescue,
Keyser, WV
Ministry Resources Inc., Kenosa, WI
Minneapolis High Rise Tenants
Organization, Minneapolis, MN
Minnesota Council of Sexual Adiction-
Compulsivity, Duluth, MN
Minnesota Mortgage Foreclosure
Prevention Association, Minneapolis,
MN
Minnesota State Elks Association
Charitable TR, Austin, MN
Minnesotans for the Mississippi,
Hastings, MN
Minority Economic Developers Inc.,
Baton Rouge, LA
Minority Enterprise Development
Council, Chicago, IL
Minority Resume Exchange, Boulder, CO
Mirage Aquatics, Victorville, CA
Miss Dots Small World Inc., Paterson, NJ
Missing Children International Inc.,
Orange, CA
Mission of First Baptist Church of
Vienna Inc., Salisbury, MD
Mission of Jesus Disciple, Irvine, CA
Missionary Care International, Corona,
CA
Missionary Evangelistic Support
Association, Goshen, OH
Mississippi Branch of the Orton Dyslexia
Society, Gulfport, MS
Mississippi Lifeline Inc., Jackson, MS
Mississippi Sickle Cell Anemia
Foundation Inc., Jackson, MS
Missoula Center for Responsible
Planning Inc., Missoula, MT
Missouri Association for Agriculture
Biomedical Research & Education,
St. Louis, MO
Missouri Association of Teaching
Christian Homes, Columbia, MO
MITA Business League Inc., Tifton, GA
Mitchelltown Preservation Society,
Kinston, NC
Mitzva Awareness Program, Southfield,
MI
Mize Informatics Foundation, Dallas, TX
MKS in Recovery Inc., Reynoldsburg,
OH
MLT Foundation Inc., Orlando, FL
MMC Surgie Center Inc., Long Branch,
NJ
MO Better Brothers Inc., Louisville, KY
Mobile Elder Care, Mobile, AL

Mobile Global Laboratories, Tuscaloosa,
AL
Monroe County Public Library
Foundation Inc., Bloomington, IN
Monroe Developmental Disabilities
Education Network, Fairport, NY
Montage Acting Society of Kent, Kent,
WA
Montanans for a Healthy Future, Clancy,
MT
Montclair Chamber ensemble Inc.,
Montclair, NJ
Monte Vista Housing Foundation a CA
Non-Profit Public Benefit Corp.,
Huntington Beach, CA
Montessori N E S T Preschool Inc.,
Baton Rouge, LA
Montgomerys Transportation Service
Inc., New Orleans, LA
Moonbird Foundation Inc., Houston, TX
Moreno Valley Spotlighters, Moreno
Valley, CA
Morgan and Canfield Foundation,
Bloomfield Hills, MI
Morgan Family Ministries Inc., Foster,
KY
Morning Glory Manse Inc., Mansfield,
MA
Mother Tierras Inc., Havre de Grace,
MD
Mothers Against Gang Wars, Stockton,
CA
Mothers of Murdered Offspring-Mom-O
Inc., Charlotte, NC
Motor Sports Awareness Group, Houston,
TX
Mount Canaan Baptist Church Lifeline
Enterprises Inc., Talladega, AL
Mt. Carmel Gospel Ministries Inc.,
Columbia, MD
MTB Community Crisis Prevention
Center, Baton Rouge, LA
Muhammed Ali Future Foundation,
Philadelphia, PA
Mulligan Foundation Inc., Whitmore,
Lake, MI
Multi-Color Film & Arts Inc., Brooklyn
Park, MN
Multi Mind Foundation, Carlsbad, CA
Multimedia Learning Consortium,
Stockton, CA
Museum of Education Community &
Cultural Arts Inc., Jacksonville, FL
Museum of Life or Death Incorporated,
Irvington, NJ
Museum of Rock, Simi Valley, CA

Museums and Schools Information
 Exchange, Washington, DC
 Music Ministry – M & M Productions
 Inc., Houston, TX
 Muskegon Area Toys for Tots Inc.,
 Muskegon, MI
 Muskogee Dug Out Club, Muskogee, OK
 My Jesus Mercy Ministries Inc.,
 Philadelphia, PA
 QFPM Inc., Detroit, MI
 Quad-Cities Fiddlers Jamboree Ltd.,
 Long Grove, IA
 Qualicenters Patient Support
 Corporation, Wheat Ridge, CO
 Quality of Life Association of Lowndes
 County Inc., Hayneville, AL
 Quality of Life Foundation Inc., New
 York, NY
 Quam Performing Arts & Education
 Center, Philadelphia, PA
 Quapaw Community Center of Hot
 Springs Arkansas, Hot Springs, AR
 Quarterback Club – Carmichaels
 Pennsylvania Inc., Carmichaels, PA
 Queen of Peace Communications Inc.,
 Chicago, IL
 Queens Korean American Seniors Center
 Inc., Elmhurst, NY
 Quest for Peace International Inc.,
 Naples, FL
 Questarium Inc., Windham, ME
 Quinlin Sports Association Inc., Quinlan,
 TX
 Quint-City Roughriders, Rock Island, IL
 R D Brady Foundation for Prehospital
 Research, Grand Rapids, MI
 R E A P Inc., Georgetown, SC
 R E S T O R E, Fargo, ND
 Raccoon Valley Humane Society, Adel,
 IA
 Racers Against AIDS, Chula Vista, CA
 Racing Babies Inc., Chicago, IL
 Radiance Technique Association
 Midwest, Chicago, IL
 Radio Latina Inc., Kansas City, MO
 Rahabs Roost, Sparta, TN
 Rainbow After School Program Inc.,
 Bronx, NY
 Rainbow Center Inc. of New York,
 Flushing, NY
 Rainbow Christian Ministries Distress
 Center, Ravena, NY
 Rainbow Learning Center, Ypsilanti, MI
 Rainbow Redirections Childrens Services
 Inc., Pembroke Pines, FL
 Rainbow Ridge Retreat, Ohio City, CO
 Rainbow Services Incorporated, Harvard,
 MA
 Rainbows Bend Unlimited Inc., Spencer,
 MA
 Rainbows End Daycare Inc., Macks
 Creek, MO
 Rainforest Health Project Inc., Winona,
 MN
 Rainy Day Foundation, The Dalles, OR
 Raisins Inc., Tampa, FL
 Rancho Cucamonga Friendship for
 Animals, Rancho Cucamonga, CA
 Randant Foundation for Women &
 Children, Mt. Prospect, IL
 Randy Berg Ministries, Lavergne, TN
 Ranees Beginnings, West Valley City, UT
 Ranger Summer Theater, Hamburg, NJ
 Ranken Community Development Corp.,
 St. Louis, MO
 Rapheal Craft Evangelistic Corporation,
 Marshall, TX
 Rapid River Scholarship Foundation,
 Rapid River, MI
 Rapids D A R E Inc., Alexandria, LA
 Rapidan Area Country School
 Association, Burnsville, MN
 Rapport Foundation, Phoenix, AZ
 Raulerson Ministries Inc., Punta Gorda,
 FL
 Ravens Youth Development
 Organization, Amherst, MA
 Ray of Hope Ministries, Woodburn, OR
 Ray Silvius Memorial Golf Committee,
 Lavale, MD
 Reach for Tomorrow Inc., Fairfax, VA
 Reach Ministries, Tyler, TX
 Reach Ministries, Peoria, IL
 Reach Out America a Non Profit TR
 010193, Carmel, CA
 Reach Out of Centralia, Centralia, IL
 Reach the Children, Tesuave, NM
 Reaching the Unreached-USA Ltd., Bay
 Shore, NY
 Readd, Richmond, IN
 Reading Aerofest Inc., Reading, PA
 Reading Beautification Inc., Reading, PA
 Real Truth Community Service Center,
 Kansas City, MO
 Real World Foundation, Fryeburg, ME
 Rear Guard Ministries Inc., Mobile, AL
 Rear Window Art Gallery Inc.,
 Winchester, VA
 Receive Inc., Overland Park, KS
 Recovery Assistance Program Inc.,
 Wichita, KS
 Recovery Fellowship Ministries Inc.,
 Springfield, MO
 Recovery From Addictions Inc.,
 Southfield, MI
 Recovery House Inc., Ocala, FL
 Recovery Houston Institute Inc.,
 Houston, TX
 Recovery Processes Inc., Westerville, OH
 Recovery Services Foundation, Wichita,
 KS
 Recreational Inner City Sports and
 Education, Jamaica, NY
 Red Powers Foundation Inc., Gold
 Beach, OR
 Red River Health Promotion Coalition,
 Fargo, ND
 Red Robin Residential Care Inc.,
 Alpaugh, CA
 Red Wings Area Bicycle Motocross
 Association, Red Wing, MN
 Redeeming Care Center Inc., Rahway, NJ
 Reep of North Carolina, Durham, NC
 Reflections of a Kaleidoscope Inc., Great
 Barrington, MA
 Regina Cleri High School Foundation,
 Tucson, AZ
 Regional Arts Association, Wolcott, CT
 Regional Neighborhood Community
 Development Corporation, New
 Orleans, LA
 Rehabilitation of Addictions Foundation
 Inc., Houston, TX
 Rehoboth Beach Jazz Festival Inc.,
 Rehoboth Beach, DE
 Rejoice Publications Inc., Columbia Hts,
 MN
 Relevancy Inc., Albuquerque, NM
 Renaissance Foundation Inc.,
 Washington, DC
 Renaissance Healing Arts Center, Green
 Bay, WI
 Renascent Inc., New Orleans, LA
 Renewal Fellowship, Golden Valley, MN
 Renton Black Parents Association, Sear,
 WA
 Repaired of the Breach, Baton Rouge,
 LA
 Repairs of Broken Walls Inc., Detroit
 Lakes, MN
 Republic of Vietnam Armed Forces
 Veteran Association in Greater,
 Cleveland, OH
 Research Foundation of the Southwest,
 Fort Worth, TX
 Research Institute for Computer
 Applications, Baton Rouge, LA
 Research Institute for the Prevention of
 Starvation, Overland Park, KS
 Research Institute International Inc.,
 Gainesville, FL
 Residence One Corporation, Tampa, FL
 Residences for People With Autism Inc.,
 Port Washington, NY

Resident Council of the Housing
 Authority of Newport, Newport, KY
 Resource Center Inc., Guyton, GA
 Respect Incorporated, Evansville, IN
 Responsive Resources Inc., Columbus,
 OH
 Restitution Coalition Inc., Amarillo, TX
 Restoration Community Resources Inc.,
 College Park, GA
 Restoration Ministries Incorporated,
 Indianapolis, IN
 Restoration Project Inc., Acton, MA
 Restructuring Education and Family
 Opportunities Through Regenerative,
 Albuquerque, NM
 Resurrection House Inc., Laramie, WY
 Resurrection Lutheran Parsonage Inc.,
 Boston, MA
 Revelation Knowledge Inc., Louisville,
 KY
 Rhode Island Coalition for Minority
 Investment, Providence, RI

Richardo Richards School Project Esteem
 Inc., St. Croix, VI
 Rice Family Farms Consortium Inc.,
 Atlanta, GA
 Riceville Community Foundation Inc.,
 Riceville, IA
 Richard A Wolters Foundation Inc.,
 Atlanta, GA
 Richard Butch Anderson Memorial Trust
 Fund, Clifton Park, NY
 Richard Clark Ministries Inc., New
 Haven, CT
 Richard Miles Decker Memorial
 Scholarship Funds, Beachwood, OH
 Richland County Pheasants, Wyndmere,
 ND
 Richmond County Microenterprise Inc.,
 Hamlet, NC
 Richmond Youth Strive for Excellence
 Corp., Richmond, CA
 Ridgeland Community Tennis
 Association, Ridgeland, MS

Ridglea Roughnecks Pee wee Football
 Association Inc., Ft. Worth, TX
 Riding for America Inc., Fairbanks, AK
 Right Moves for Youth Inc., Charlotte,
 NC
 Right Step Academy, St. Paul, MN

If an organization listed above submits
 information that warrants the renewal of
 its classification as a public charity or as a
 private operating foundation, the Internal
 Revenue Service will issue a ruling or de-
 termination letter with the revised classi-
 fication as to foundation status. Grantors
 and contributors may thereafter rely upon
 such ruling or determination letter as pro-
 vided in section 1.509(a)-7 of the Income
 Tax Regulations. It is not the practice of
 the Service to announce such revised clas-
 sification of foundation status in the Inter-
 nal Revenue Bulletin.

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it ap-

plies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in law or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in the new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the

new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.

E.O.—Executive Order.
ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contribution Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign Corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.

PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statements of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

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Key to Abbreviations:

RR	Revenue Ruling
RP	Revenue Procedure
TD	Treasury Decision
CD	Court Decision
PL	Public Law
EO	Executive Order
DO	Delegation Order
TDO	Treasury Department Order
TC	Tax Convention
SPR	Statement of Procedural Rules
PTE	Prohibited Transaction Exemption

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